



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**53 Valley 0975 Glasgow K-12 Schools**

#### 0926 Glasgow K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	5,076,010.59	5,043,873.75	0.00	32,136.84	0.00	0.00
21XX Support Services - Students	306,551.40	306,551.40	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	38,468.72	38,468.72	0.00	0.00	0.00	0.00
222X Educational Media Services	225,299.55	225,299.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	217,542.46	217,542.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	439,834.40	414,125.40	0.00	25,709.00	0.00	0.00
25XX Support Services - Business	117,846.77	0.00	117,846.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	884,299.78	884,299.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	525,693.95	334,220.40	0.00	191,473.55	0.00	0.00
31XX Food Services	454,094.93	454,094.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	41,572.76	41,572.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	187,365.50	187,365.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	55,490.26	0.00	0.00	55,490.26	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	37,522.35	0.00	0.00	0.00	37,522.35	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,775.00	0.00	0.00	23,775.00	0.00	0.00
<b>Totals</b>	8,631,368.42	8,147,414.65	117,846.77	328,584.65	37,522.35	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	8,631,368.42					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0926 Glasgow K-12 Schools</b>	Indirect/Direct	117,846.77 / 8,147,414.65	1.45%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0926 Glasgow K-12 Schools	0.0144	0.0142	0.0143	0.0139	1.45%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0926 Glasgow K-12 Schools	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0926 Glasgow K-12 Schools	0.0144	0.0142	0.0143	0.0139	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0926 Glasgow K-12 Schools				1.35%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2017</u>	<u>SS Reclaasified Rate</u>
0975 Glasgow K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>1.35%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**53 Valley 0976 Frazer Public Schools**

#### 0927 Frazer Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,182,208.36	1,182,208.36	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,942.80	23,942.80	0.00	0.00	0.00	0.00
222X Educational Media Services	29,203.41	29,203.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	180,047.21	180,047.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	42,609.45	42,609.45	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	271,617.00	271,617.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	82,318.84	53,964.84	0.00	28,354.00	0.00	0.00
31XX Food Services	214,733.11	214,733.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,596.78	3,596.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,833.35	5,833.35	0.00	0.00	0.00	0.00
<b>Totals</b>	2,036,110.31	2,007,756.31	0.00	28,354.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,036,110.31					

**53 Valley 0976 Frazer Public Schools**

#### 0928 Frazer H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	467,487.09	467,487.09	0.00	0.00	0.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

21XX Support Services - Students	119,910.41	119,910.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	92,550.88	87,550.88	0.00	5,000.00	0.00	0.00
222X Educational Media Services	29,649.87	29,649.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	159,044.66	159,044.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30,144.07	30,144.07	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	261,542.50	228,167.50	0.00	33,375.00	0.00	0.00
27XX Student Transportation Services	173,613.31	145,259.31	0.00	28,354.00	0.00	0.00
31XX Food Services	27,257.28	27,257.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	936.08	936.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,959.35	54,959.35	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	83,668.62	0.00	0.00	83,668.62	0.00	0.00
<b>Totals</b>	1,500,764.12	1,350,366.50	0.00	150,397.62	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,500,764.12					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0927 Frazer Elem	Indirect/Direct	0.00 / 2,007,756.31	0.00%		
	LE 0928 Frazer H S	Indirect/Direct	0.00 / 1,350,366.50	0.00%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0927 Frazer Elem	0.0043	0.0051	0.0018	0.0021	0.00%
	0928 Frazer H S	0.0043	0.0051	0.0018	0.0021	0.00%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0927 Frazer Elem	0.0000	0.0000	0.0000	0.0000	
	0928 Frazer H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0927 Frazer Elem	0.0043	0.0051	0.0018	0.0021	
	0928 Frazer H S	0.0043	0.0051	0.0018	0.0021	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0927 Frazer Elem	0.25%	
	0928 Frazer H S	0.25%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0976 Frazer Public Schools	<b>0.25%</b>	

**Your Preliminary Rate by School System (SS) is:**  
This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**53 Valley 0980 Hinsdale Public Schools**

#### 0932 Hinsdale Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	455,102.59	454,312.37	0.00	790.22	0.00	0.00
21XX Support Services - Students	4,606.00	4,606.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,616.30	5,616.30	0.00	0.00	0.00	0.00
222X Educational Media Services	5,209.62	5,209.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	113,959.93	113,959.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,155.86	0.00	19,155.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	109,168.28	109,168.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	120,700.60	47,393.10	0.00	73,307.50	0.00	0.00
31XX Food Services	77,351.85	67,351.85	0.00	10,000.00	0.00	0.00
34XX Extracurricular - Activities	5,091.90	5,091.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,207.53	2,207.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,961.36	0.00	0.00	1,961.36	0.00	0.00
<b>Totals</b>	920,131.82	814,916.88	19,155.86	86,059.08	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	920,131.82					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**53 Valley 0980 Hinsdale Public Schools**

**0933 Hinsdale H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	415,547.98	414,757.75	0.00	790.23	0.00	0.00
21XX Support Services - Students	3,364.92	3,364.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,842.72	14,842.72	0.00	0.00	0.00	0.00
222X Educational Media Services	5,209.69	5,209.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	117,206.05	117,206.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,948.67	0.00	16,948.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	101,487.73	101,487.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	123,969.00	50,661.50	0.00	73,307.50	0.00	0.00
31XX Food Services	42,071.67	32,071.67	0.00	10,000.00	0.00	0.00
34XX Extracurricular - Activities	8,139.80	8,139.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,022.40	25,022.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	782.18	0.00	0.00	782.18	0.00	0.00
<b>Totals</b>	874,592.81	772,764.23	16,948.67	84,879.91	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	874,592.81					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0932 Hinsdale Elem	Indirect/Direct	19,155.86 / 814,916.88	2.35%		
	LE 0933 Hinsdale H S	Indirect/Direct	16,948.67 / 772,764.23	2.19%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0932 Hinsdale Elem	0.0000	0.0000	0.0000	0.0000	2.35%
	0933 Hinsdale H S	0.0000	0.0000	0.0000	0.0000	2.19%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0932 Hinsdale Elem	0.0000	0.0000	0.0000	0.0000	
	0933 Hinsdale H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0932 Hinsdale Elem	0.0000	0.0000	0.0000	0.0000	
	0933 Hinsdale H S	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0932 Hinsdale Elem	0.45%	
	0933 Hinsdale H S	0.42%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0980 Hinsdale Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>0.44%</b>	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

53 Valley 0981 Opheim K-12 Schools

### 0935 Opheim K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	525,288.10	525,288.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,588.60	8,588.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,325.28	11,325.28	0.00	0.00	0.00	0.00
222X Educational Media Services	43,413.74	43,413.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	167,551.47	167,551.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	69,249.96	9,249.38	60,000.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	212,672.13	212,672.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	197,750.58	79,725.58	0.00	118,025.00	0.00	0.00
31XX Food Services	63,796.94	63,796.94	0.00	0.00	0.00	0.00
33XX Community Services	2,750.00	2,750.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,399.12	10,399.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,902.46	34,902.46	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,069.03	0.00	0.00	6,069.03	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,132.88	0.00	0.00	1,132.88	0.00	0.00
<b>Totals</b>	1,354,890.29	1,169,662.80	60,000.58	125,226.91	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,354,890.29					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0935 Opheim K-12 Schools</b>	Indirect/Direct	60,000.58 / 1,169,662.80		5.13%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0935 Opheim K-12 Schools	0.0396	0.0403	0.0414	0.0401	5.13%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0935 Opheim K-12 Schools	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0935 Opheim K-12 Schools	0.0396	0.0403	0.0414	0.0401	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0935 Opheim K-12 Schools				4.04%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2017</u>	<u>SS Reclaasified Rate</u>
0981 Opheim K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>4.04%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

53 Valley 0982 Nashua K-12 Schools

#### 0937 Nashua K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	918,217.23	915,954.13	0.00	2,263.10	0.00	0.00
21XX Support Services - Students	88,333.66	88,333.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,643.75	6,643.75	0.00	0.00	0.00	0.00
222X Educational Media Services	154,312.75	154,312.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	112,235.92	112,235.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	51,875.99	51,531.71	0.00	344.28	0.00	0.00
25XX Support Services - Business	56,826.90	10,948.02	45,878.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	290,266.90	290,266.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	172,437.48	66,937.48	0.00	105,500.00	0.00	0.00
31XX Food Services	109,409.20	109,409.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,483.24	11,483.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	46,072.51	46,072.51	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	17,060.00	0.00	0.00	17,060.00	0.00	0.00
<b>Totals</b>	2,035,175.53	1,864,129.27	45,878.88	125,167.38	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,035,175.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0937 Nashua K-12 Schools</b>	Indirect/Direct	45,878.88 / 1,864,129.27		2.46%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0937 Nashua K-12 Schools	0.0450	0.0405	0.0321	0.0325	2.46%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0937 Nashua K-12 Schools	0.0450	0.0405	0.0321	0.0325	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0937 Nashua K-12 Schools	0.0450	0.0405	0.0321	0.0325	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0937 Nashua K-12 Schools				3.32%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2017</u>	<u>SS Reclaasified Rate</u>
0982 Nashua K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>3.32%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**53 Valley 0986 Lustre Elementary**

**0941 Lustre Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	261,515.12	261,515.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,151.59	4,151.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	50,958.90	50,958.90	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	48,705.39	48,705.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	210,611.32	91,231.26	0.00	119,380.06	0.00	0.00
31XX Food Services	29,866.49	29,866.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	789.20	789.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,262.08	0.00	0.00	9,262.08	0.00	0.00
9999 Undistributed	652.25	652.25	0.00	0.00	0.00	0.00
<b>Totals</b>	616,512.34	487,870.20	0.00	128,642.14	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	616,512.34					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>	<b>LE 0941 Lustre Elem</b>	Indirect/Direct	0.00 / 487,870.20	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	0.00%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0941 Lustre Elem			0.00%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0986 Lustre Elementary		
<b>Your Preliminary Rate by School System (SS) is:</b>	<b>0.00%</b>	
This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.